

810-6-2-.90.02 Simplified Sellers Use Tax Remittance Program. **(NEW RULE)**

(1) Unless otherwise defined herein, the definitions of terms set forth in Section 40-23-191, Code of Alabama 1975, are incorporated by reference herein.

(2) The term “Eligible Seller” shall mean an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation or other legal entity that sells tangible personal property or a service, but

(a) Does not have a physical presence in this state; or

(b) Is not otherwise required to register with the Department pursuant to Sections 41-4-116 or 40-23-190, Code of Alabama 1975.

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Authority: Sections 40-2A-7(a)(5), 40-23-191 and 40-23-195, Code of Alabama 1975

History: